## ABSTRACT OF THE DISCLOSURE

A signal processing apparatus for processing an acoustic signal reproduced together with an image signal includes a memory for storing a plurality of filter coefficients for correcting the acoustic signal; a filter coefficient selection section for receiving a correction command for specifying a correction method for the acoustic signal from outside the signal processing apparatus and selecting at least one of the plurality of filter coefficients stored in the memory based on the correction command; and a correction section for correcting the acoustic signal using the at least one filter coefficient selected by the filter coefficient selection section.

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